

**UNITED STATE DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
FORT PIERCE DIVISION**

CASE NO. 24-14045-CR-CANNON

UNITED STATES OF AMERICA,

Plaintiff,

v.

MATTHEW S. BROWN,

Defendant.

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ORDER ADOPTING REPORT AND RECOMMENDATION

THIS CAUSE comes before the Court upon the Report and Recommendation entered by Magistrate Judge Shaniek M. Maynard Following Change of Plea Hearing [ECF No. 26]. On January 8, 2025, Magistrate Judge Maynard held a Change of Plea hearing [ECF No. 20] during which Defendant pled guilty to Count 1 and Count 2 of the Information [ECF No. 1] pursuant to a written plea agreement and an amended factual proffer [ECF Nos. 21, 24]. Magistrate Judge Maynard thereafter issued a Report recommending that the Court accept Defendant's guilty plea to Count 1 and Count 2 of the Information, that the Court find Defendant to have freely and voluntarily entered his guilty plea, and that the Court adjudicate him guilty of the offenses [ECF No.1]. No objections to the Report have been filed, and the time to do so has expired.

The Court has conducted a review of the record and finds no error in the Report. Therefore, it is **ORDERED AND ADJUDGED** as follows:

1. The Report and Recommendation [ECF No. 26] is **AFFIRMED AND ADOPTED**.
2. The guilty plea entered into by Defendant **Matthew S. Brown** as to Count 1 and Count 2 of the Information is **ACCEPTED**.

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3. Defendant **Matthew S. Brown** is adjudicated guilty of Count 1 and 2 of the Information. Count 1 charges him with willful failure to pay trust fund taxes, in violation of Title 26 U.S.C. § 7202. Count 2 charges him with aiding and assisting in the filing of a false tax return, in violation of Title 26 U.S.C. § 7206(2) [ECF No. 1].

DONE AND ORDERED in Chambers at Fort Pierce, Florida, this 28th day of January 2025.

A handwritten signature in black ink, appearing to read 'Aileen M. Cannon', is written over a horizontal line.

AILEEN M. CANNON
UNITED STATES DISTRICT JUDGE

cc: counsel of record